

EXHIBIT A

(Ordinary Course Professional Affidavit)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i>,	:
	:
Debtors.	:
	:
	:
-----X	

Chapter 11 Case No.
08-13555 (JMP)
(Jointly Administered)

**AFFIDAVIT AND DISCLOSURE STATEMENT OF ROBERT E. CULBERTSON,
ON BEHALF OF COVINGTON & BURLING LLP**

CITY OF WASHINGTON)
) ss:
DISTRICT OF COLUMBIA)

Robert E. Culbertson, being duly sworn, upon his oath, deposes and says:

1. I am a partner of Covington & Burling LLP, located at 1201 Pennsylvania Avenue, NW, Washington, DC 20004 (the "Firm").
2. Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors"), requested that the Firm provide tax advice related to the treatment of losses realized upon the worthlessness of certain stock, and the Firm consented to provide such advice.
3. The Firm has performed services in the past, performs services presently, and may perform services in the future for parties in interest in the Debtors' chapter 11 cases. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants or employees of the Debtors, or other parties in interest in these chapter 11 cases. The Firm does not, however, have any relationship with any such person, their attorneys, or accountants that would be

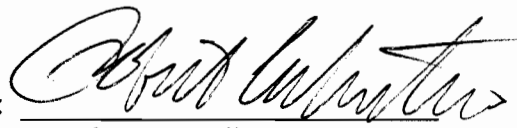
adverse to the Debtors or their estates with respect to the matter on which the Firm is retained by the Debtors.

4. To the best of my knowledge, neither I nor any partner, director or officer of, or professional retained by, the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the partners and regular employees of the Firm.

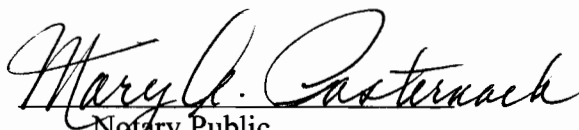
5. The Firm has no prepetition claim against the Debtors.

6. To the best of my knowledge, the Firm does not currently hold or represent any interest adverse to the Debtors or their estates with respect to the matter on which the Firm is retained by the Debtors.

7. If at any time during the period of its employment the Firm should discover any material facts warranting disclosure, I will supplement the information contained in this Affidavit.

By: 
Robert E. Culbertson
Partner

Subscribed and sworn to before me
this 17 day of June, 2011


Notary Public

Mary A. Pasternack
Notary Public, District of Columbia
My Commission Expires 2/14/2015

EXHIBIT B

(Retention Questionnaire)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
: **Chapter 11 Case No.**
: **08-13555 (JMP)**
: **(Jointly Administered)**
: **Debtors.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,**
: **In re**
-----X

RETENTION QUESTIONNAIRE

TO BE COMPLETED BY PROFESSIONALS EMPLOYED BY LEHMAN BROTHERS HOLDINGS INC. OR ANY OF ITS DEBTOR AFFILIATES (collectively, the "Debtors")

DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.
RETURN IT FOR FILING BY THE DEBTORS, TO:

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, New York 10153
Attn: Candace Arthur
Christopher Stauble

All questions **must** be answered. Please use "none," "not applicable," or "N/A," as appropriate. If more space is needed, please complete on a separate page and attach.

1. Name and address of firm:

Covington & Burling LLP

1201 Pennsylvania Avenue, NW

Washington, DC 20004

2. Date of retention: December 13, 2010 - Retained as a De Minimis OCP
in these Chapter 11 Cases

3. Type of services provided (accounting, legal, etc.): Legal

4. Brief description of services to be provided:
Federal tax advice related to the treatment of losses realized upon the
worthlessness of certain stock
5. Arrangements for compensation (hourly, contingent, etc.)
Hourly
- (a) Average hourly rate (if applicable):
\$607.50
- (b) Estimated average monthly compensation based on prepetition
retention (if firm was employed prepetition):
Not retained on this matter prepetition
6. Prepetition claims against the Debtors held by the firm:
- Amount of claim: N/A
- Date claim arose: N/A
- Source of Claim: N/A
7. Prepetition claims against the Debtors held individually by any member,
associate, or professional employee of the firm:
- Name: N/A
- Status: N/A
- Amount of Claim: N/A
- Date claim arose: N/A
- Source of claim: N/A
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8. Stock of the Debtors currently held by the firm:
- Kind of shares: N/A
- No. of shares: N/A
9. Stock of the Debtors currently held individually by any member, associate, or professional employee of the firm:
- Name: Jonathan Jacobs, Associate
- Status: N/A
- Kind of shares: Lehman Brothers Holdings Inc. Common Stock
- No. of shares: 78
10. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates with respect to the matters on which the above-named firm is to be employed.
- None
11. Name of individual completing this form:
- Robert E. Culbertson